3014 (02-02-05)

ANNUAL REPORT

OF

Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 225 MAIN STREET
ELROY, WI 53929

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CAROLE BROWN of
(Person responsible for accounts)

ELROY MUNICIPAL ELECTRIC AND WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/11/2005 (Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELROY MUNICIPAL ELECTRIC AND WATER UTILITY
Utility Address: 225 MAIN STREET
ELROY, WI 53929

When was utility organized? 1/1/1899
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CAROLE BROWN
Title: UTILITY CLERK
Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2400
Fax Number: (608) 462 - 2404
E-mail Address: elroywi@mwt.net

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E. VIG, CPA
Title: MANAGING MEMBER
Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665
Telephone: (608) 637 - 2082
Fax Number: (608) 637 - 3021
E-mail Address: jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: ROGER CAMPFIELD
Title: PRESIDENT
Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2415
Fax Number: (608) 462 - 2404
E-mail Address: elroywi@mwt.net

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E. VIG, CPA
Title: MANAGING MEMBER
Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665
Telephone: (608) 637 - 2082
Fax Number: (608) 637 - 3021
E-mail Address: jackv@frontiernet.net
Date of most recent audit report: 2/18/2005
Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: BILL COLLINS
Title: WATER UTILITY SUPERINTENDENT
Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2418
Fax Number: (608) 462 - 2404
E-mail Address: elroywi@mwt.net

Name: RON SILVERTHORN
Title: ELECTRIC UTILITY SUPERINTENDENT
Office Address:
225 MAIN STREET
ELROY, WI 53929

Telephone: (608) 462 - 2415
Fax Number: (608) 462 - 2404
E-mail Address: elroywi@mwt.net

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:
PETER BRANDT, MEMBER
ROGER CAMPFIELD, PRESIDENT
MARK HILL, MEMBER
LARRY KRUEGERS, MEMBER
MARK STANEK, SECRETARY

Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO
Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,497,576	1,480,164	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	949,070	899,872	2
Depreciation Expense (403)	194,591	215,815	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	117,080	106,741	5
Total Operating Expenses	**1,260,741**	**1,222,428**	
Net Operating Income	**236,835**	**257,736**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**236,835**	**257,736**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,347	8,559	10
Miscellaneous Nonoperating Income (421)	4,833	10,917	11
Total Other Income	**19,180**	**19,476**	
Total Income	**256,015**	**277,212**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,813)	0	12
Other Income Deductions (426)	17,910	17,629	13
Total Miscellaneous Income Deductions	**9,097**	**17,629**	
Income Before Interest Charges	**246,918**	**259,583**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	251,723	228,822	14
Amortization of Debt Discount and Expense (428)	11,702	6,598	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	526	575	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	32,186	0	19
Total Interest Charges	**231,765**	**235,995**	
Net Income	**15,153**	**23,588**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,067,915	998,037	20
Balance Transferred from Income (433)	15,153	23,588	21
Miscellaneous Credits to Surplus (434)	0	1,046,290	22
Miscellaneous Debits to Surplus--Debit (435)	176,246	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	**1,906,822**	**2,067,915**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,497,576		**1,497,576**	**1**
Total (Acct. 400):	**1,497,576**	**0**	**1,497,576**	
Operation and Maintenance Expense (401-402):				
Derived	949,070		**949,070**	**2**
Total (Acct. 401-402):	**949,070**	**0**	**949,070**	
Depreciation Expense (403):				
Derived	194,591		**194,591**	**3**
Total (Acct. 403):	**194,591**	**0**	**194,591**	
Amortization Expense (404-407):				
Derived	0		**0**	**4**
Total (Acct. 404-407):	**0**	**0**	**0**	
Taxes (408):				
Derived	117,080		**117,080**	**5**
Total (Acct. 408):	**117,080**	**0**	**117,080**	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		**0**	**6**
Total (Acct. 412):	**0**	**0**	**0**	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		**0**	**7**
Total (Acct. 413):	**0**	**0**	**0**	
TOTAL UTILITY OPERATING INCOME:	**236,835**	**0**	**236,835**	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		**0**	**8**
Total (Acct. 415-416):	**0**	**0**	**0**	
Income from Nonutility Operations (417):				
NONE	0		**0**	**9**
Total (Acct. 417):	**0**	**0**	**0**	
Nonoperating Rental Income (418):				
NONE	0		**0**	**10**
Total (Acct. 418):	**0**	**0**	**0**	
Interest and Dividend Income (419):				
WATER INTEREST INCOME	2,064	0	**2,064**	**11**

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Interest and Dividend Income (419):				
ELECTRIC INTEREST INCOME	12,283	0	**12,283**	12
Total (Acct. 419):	**14,347**	**0**	**14,347**	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		1,000	**1,000**	13
Contributed Plant - Electric		3,423	**3,423**	14
MISCELLANEOUS	410	0	**410**	15
Total (Acct. 421):	**410**	**4,423**	**4,833**	
TOTAL OTHER INCOME:	**14,757**	**4,423**	**19,180**	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(8,813)		**(8,813)**	16
Total (Acct. 425):	**(8,813)**	**0**	**(8,813)**	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water		11,516	**11,516**	17
Depreciation Expense on Contributed Plant - Electric		6,394	**6,394**	18
NONE	0	0	**0**	19
Total (Acct. 426):	**0**	**17,910**	**17,910**	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	**(8,813)**	**17,910**	**9,097**	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	251,723		**251,723**	20
Total (Acct. 427):	**251,723**	**0**	**251,723**	
Amortization of Debt Discount and Expense (428):				
NONE	11,702		**11,702**	21
Total (Acct. 428):	**11,702**	**0**	**11,702**	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		**0**	22
Total (Acct. 429):	**0**	**0**	**0**	
Interest on Debt to Municipality (430):				
Derived	526		**526**	23
Total (Acct. 430):	**526**	**0**	**526**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
INTEREST CHARGES				
Other Interest Expense (431):				
Derived	0		**0**	**24**
Total (Acct. 431):	**0**	**0**	**0**	
Interest Charged to Construction--Cr. (432):				
ELECTRIC GENERATOR PROJECT	32,186		**32,186**	**25**
Total (Acct. 432):	**32,186**	**0**	**32,186**	
TOTAL INTEREST CHARGES:	**231,765**	**0**	**231,765**	
NET INCOME:	**28,640**	**(13,487)**	**15,153**	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,028,448	1,039,467	**2,067,915**	**26**
Total (Acct. 216):	**1,028,448**	**1,039,467**	**2,067,915**	
Balance Transferred from Income (433):				
Derived	28,640	(13,487)	**15,153**	**27**
Total (Acct. 433):	**28,640**	**(13,487)**	**15,153**	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	**0**	**28**
Total (Acct. 434):	**0**	**0**	**0**	
Miscellaneous Debits to Surplus--Debit (435):				
CORRECTION OF 2003 DOCKET 05-US-105-CON	0	176,246	**176,246**	**29**
Total (Acct. 435)--Debit:	**0**	**176,246**	**176,246**	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			**0**	**30**
Total (Acct. 436)--Debit:	**0**	**0**	**0**	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	**0**	**31**
Total (Acct. 439)--Debit:	**0**	**0**	**0**	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	**1,057,088**	**849,734**	**1,906,822**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					**0**	**1**
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	**2**
Payroll					**0**	**3**
Materials					**0**	**4**
Taxes					**0**	**5**
Other (list by major classes):						
NONE					**0**	**6**
Total costs and expenses	**0**	**0**	**0**	**0**	**0**	
Net income (or loss)	**0**	**0**	**0**	**0**	**0**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	364,034	1,133,542	0	0	**1,497,576**	**1**
Less: interdepartmental sales	0	6,777	0	0	**6,777**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	952				**952**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					**0**	**6**
Revenues subject to Wisconsin Remainder Assessment	**363,082**	**1,126,765**	**0**	**0**	**1,489,847**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	49,999		**49,999**	1
Electric operating expenses	91,214		**91,214**	2
Gas operating expenses			**0**	3
Heating operating expenses			**0**	4
Sewer operating expenses			**0**	5
Merchandising and jobbing			**0**	6
Other nonutility expenses			**0**	7
Water utility plant accounts			**0**	8
Electric utility plant accounts	7,981		**7,981**	9
Gas utility plant accounts			**0**	10
Heating utility plant accounts			**0**	11
Sewer utility plant accounts			**0**	12
Accum. prov. for depreciation of water plant	838		**838**	13
Accum. prov. for depreciation of electric plant	1,123		**1,123**	14
Accum. prov. for depreciation of gas plant			**0**	15
Accum. prov. for depreciation of heating plant			**0**	16
Accum. prov. for depreciation of sewer plant			**0**	17
Clearing accounts			**0**	18
All other accounts			**0**	19
Total Payroll	**151,155**	**0**	**151,155**	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.6	1
Electric	2.6	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,105,659	8,250,895	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,647,768	2,436,124	2
Net Utility Plant	**7,457,891**	**5,814,771**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	850,181	597,095	7
Total Other Property and Investments	**850,181**	**597,095**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	57,737	126,379	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	25,799	25,799	10
Customer Accounts Receivable (142)	167,860	159,818	11
Other Accounts Receivable (143)	35,145	44,347	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,288	134,636	14
Materials and Supplies (150)	153,956	145,649	15
Prepayments (165)	12,122	14,483	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	**469,907**	**651,111**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	419,056	111,026	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	**419,056**	**111,026**	
Total Assets and Other Debits	**9,197,035**	**7,174,003**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	637,769	437,809	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	1,906,822	2,067,915	**23**
Total Proprietary Capital	**2,544,591**	**2,505,724**	
LONG-TERM DEBT			
Bonds (221)	5,986,500	4,229,400	**24**
Advances from Municipality (223)	55,127	56,441	**25**
Other Long-Term Debt (224)	0	0	**26**
Total Long-Term Debt	**6,041,627**	**4,285,841**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	268,067	92,505	**28**
Payables to Municipality (233)	1,000	1,933	**29**
Customer Deposits (235)	1,710	1,710	**30**
Taxes Accrued (236)	11,333	184,760	**31**
Interest Accrued (237)	124,372	55,078	**32**
Other Current and Accrued Liabilities (238)	13,188	24,504	**33**
Total Current and Accrued Liabilities	**419,670**	**360,490**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	191,147	21,948	**36**
Total Deferred Credits	**191,147**	**21,948**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
Total Liabilities and Other Credits	**9,197,035**	**7,174,003**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,301,991	0	0	3,948,904	**1**
(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,653,327	0	0	3,684,910	**2**
Utility Plant in Service - Contributed Plant (101.2)	902,764	0	0	158,775	**3**
Utility Plant Purchased or Sold (102)					**4**
Utility Plant in Process of Reclassification (103)					**5**
Utility Plant Leased to Others (104)					**6**
Property Held for Future Use (105)					**7**
Completed Construction not Classified (106)					**8**
Construction Work in Progress (107)				1,705,883	**9**
Utility Plant Acquisition Adjustments (108)					**10**
Other Utility Plant Adjustments (109)					**11**
Total Utility Plant	4,556,091	0	0	5,549,568	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	553,283	0	0	1,882,700	**12**
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	133,653	0	0	78,132	**13**
Total Accumulated Provision	686,936	0	0	1,960,832	
Net Utility Plant	3,869,155	0	0	3,588,736	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY (ACCT. 110.1)

Depreciation Accruals (Credits) during the year (110.1):
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	478,389	1,763,860			**2,242,249**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	71,767	122,824			**194,591**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,427				**3,427**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,750	8,722			**11,472**	10
Other credits (specify):						11
CORRECTION OF 2003 DOCKET 05	110,653	65,593			**176,246**	12
ROUNDING	0	(2)			**(2)**	13
					0	14
					0	15
Total credits	**188,597**	**197,137**	**0**	**0**	**385,734**	16
Debits during year						17
Book cost of plant retired	3,050	11,581			**14,631**	18
Cost of removal		1,123			**1,123**	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	110,653	65,593			**176,246**	21
					0	22
					0	23
					0	24
Total debits	**113,703**	**78,297**	**0**	**0**	**192,000**	25
Balance end of year (110.1)	**553,283**	**1,882,700**	**0**	**0**	**2,435,983**	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	122,137	71,738			**193,875**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,516	6,394			**17,910**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					**0**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	**11,516**	**6,394**	**0**	**0**	**17,910**	16
Debits during year						17
Book cost of plant retired	0	0			**0**	18
Cost of removal					**0**	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	**0**	**0**	**0**	**0**	**0**	25
Balance end of year (110.1)	**133,653**	**78,132**	**0**	**0**	**211,785**	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
NONE	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation	11,616				**11,616**	1,076	**1**
Other		120,968			**120,968**	124,284	**2**
Total Electric Utility					**132,584**	**125,360**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**132,584**	**125,360**	**1**
Water utility	21,372	20,289	**2**
Sewer utility	0		**3**
Gas utility	0		**4**
Merchandise	0		**5**
Other materials & supplies	0		**6**
Total Materials and Supplies	**153,956**	**145,649**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
DEFERRED LOSS ON REFINANCING	1,528	427	5,222	**1**
DEFERRED LOSS ON REFINANCING - ELECTRIC	14,952	427	224,280	**2**
ELECTRIC 2004 MRB	9,195	428	155,276	**3**
WATER MRB 1996	905	428	28,803	**4**
WTR MRB 1997	1,602	428	5,475	**5**
Total			**419,056**	
Unamortized premium on debt (251)				
NONE				**6**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	437,809	1
Changes during year (explain):		
TIF 4 CONTRIBUTION OF BOOSTER STATION	199,960	2
Balance end of year	**637,769**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MRB 1996	11/19/1996	11/19/2036	5.13%	1,896,500	1
MRB 1997	06/01/1997	06/01/2008	5.00%	175,000	2
ELECTRIC MRB 2004	04/01/2004	03/01/2023	4.00%	3,915,000	3
		Total Bonds (Account 221):		**5,986,500**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNIC	07/01/2001	02/01/2011	3.40%	11,834	**1**
ADVANCE FROM MUNI	07/15/1987	07/15/2007	6.50%	43,293	**2**
Total for Account 223				**55,127**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	184,760	1
Accruals:		
Charged water department expense	15,784	2
Charged electric department expense	101,297	3
Charged sewer department expense	1,188	4
Other (explain):		
NONE		5
Total Accruals and other credits	**118,269**	
Taxes paid during year:		
County, state and local taxes	276,260	6
Social Security taxes	12,860	7
PSC Remainder Assessment	1,552	8
Other (explain):		
LICENSE FEES	1,024	9
Total payments and other debits	**291,696**	
Balance end of year	**11,333**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
ELECTRIC BONDS 1999	25,852	12,926	38,778	**0**	**1**
WTR MRB 1996	16,578	97,991	98,369	**16,200**	**2**
WTR MRB 1997	968	11,441	11,618	**791**	**3**
ELEC MRB 2001	11,442	5,721	17,163	**0**	**4**
DEFERRED LOSS ON REFINANCING-ELECTRIC	0	14,952	14,952	**0**	**5**
DEFERRED LOSS ON REFINANCING-WATER		1,528	1,528	**0**	**6**
ELECTRIC 2004 MRB		107,164	0	**107,164**	**7**
Subtotal	**54,840**	**251,723**	**182,408**	**124,155**	
Advances from Municipality (223)					
ELECRTRIC ADVANCE GO DEBT	238	526	547	**217**	**8**
Subtotal	**238**	**526**	**547**	**217**	
Other Long-Term Debt (224)					
NONE	0			**0**	**9**
Subtotal	**0**	**0**	**0**	**0**	
Notes Payable (231)					
NONE	0			**0**	**10**
Subtotal	**0**	**0**	**0**	**0**	
Total	**55,078**	**252,249**	**182,955**	**124,372**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
ELECTRIC REDEMPTION FUND	199,191	3
WATER RDA REDEMPTION FUND	12,854	4
WATER RDA RESERVE	83,575	5
ELECTRIC DEPRECIATION	66,992	6
WATER RESERVE	41,790	7
WATER CONSTRUCTION FUND	21,200	8
ELECTRIC BOND RESERVE	330,907	9
PUBLIC BENEFITS	23,714	10
ELECTRIC PROJECTS RESERVE	69,958	11
Total (Acct. 125):	**850,181**	
Notes Receivable (141):		
LONG-TERM ADVANCE RECEIVABLE FROM TIF DISTRICT	25,799	12
Total (Acct. 141):	**25,799**	
Customer Accounts Receivable (142):		
Water	35,095	13
Electric	105,285	14
Sewer (Regulated)		15
Other (specify):		
NON-REGULATED SEWER	27,480	16
Total (Acct. 142):	**167,860**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		17
Merchandising, jobbing and contract work		18
Other (specify):		
INTEREST	201	19
RECEIVABLE FROM TAX ROLL	32,582	20
POLE RENTALS	1,616	21
MISCELLANEOUS	746	22
Total (Acct. 143):	**35,145**	
Receivables from Municipality (145):		
RECEIVABLE FROM GENERAL - STREET LIGHTING	1,990	23

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER - OVER-COLLECTION OF SEWER A/R	4,929	**24**
RECEIVABLE FROM SEWER - WATER / SEWER ALLOCATION	10,369	**25**
Total (Acct. 145):	**17,288**	
Prepayments (165):		
PREPAID INSURANCE	12,122	**26**
Total (Acct. 165):	**12,122**	
Extraordinary Property Losses (182):		
NONE		**27**
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
NONE		**28**
Total (Acct. 183):	**0**	
Payables to Municipality (233):		
OVER-COLLECTION OF PUBLIC FIRE PROTECTION	1,000	**29**
Total (Acct. 233):	**1,000**	
Other Deferred Credits (253):		
Regulatory Liability	167,433	**30**
PUBLIC BENEFIT FEES COLLECTED	23,714	**31**
Total (Acct. 253):	**191,147**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,526,777	3,671,568	0	0	**7,198,345**	**1**
Materials and Supplies	20,830	128,972	0	0	**149,802**	**2**
Other (specify):						
NONE					**0**	**3**
Less Average:						
Reserve for Depreciation (110.1)	515,836	1,823,281	0	0	**2,339,117**	**4**
Customer Advances for Construction					**0**	**5**
Regulatory Liability	52,560	31,156	0	0	**83,716**	**6**
NONE					**0**	**7**
Average Net Rate Base	**2,979,211**	**1,946,103**	**0**	**0**	**4,925,314**	
Net Operating Income	141,996	94,839	0	0	**236,835**	**8**
Net Operating Income as a percent of Average Net Rate Base	**4.77%**	**4.87%**	**N/A**	**N/A**	**4.81%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

REGULATORY LIABILITY - PRE-2003 HISTORICAL ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY PLANT (253)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					**0**	**1**
Add credits during year:						
Establish Regulatory Liability 1/1/04	110,653	65,593	0	0	**176,246**	**2**
Other (specify):						
NONE					**0**	**3**
Deduct charges:						
Miscellaneous Amortization (425)	5,533	3,280			**8,813**	**4**
Other (specify):						
NONE					**0**	**5**
Balance End of Year	**105,120**	**62,313**	**0**	**0**	**167,433**	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of $5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Board
of the City of Elroy
Elroy, Wisconsin 53929

We have compiled the balance sheets of the City of Elroy Electric and Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 11, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	358,899	363,790	1
Total Sales of Water	**358,899**	**363,790**	
Other Operating Revenues			
Forfeited Discounts (470)	560	1,356	2
Miscellaneous Service Revenues (471)	895	631	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,680	5,322	6
Total Other Operating Revenues	**5,135**	**7,309**	
Total Operating Revenues	**364,034**	**371,099**	
Operation and Maintenenance Expenses			
Source of Supply Expenses (600-605)	2,905	3,238	7
Pumping Expenses (620-625)	8,014	9,348	8
Water Treatment Expenses (630-635)	6,248	3,972	9
Transmission and Distribution Expenses (640-655)	42,981	40,507	10
Customer Accounts Expenses (901-904)	13,231	12,413	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	61,109	56,160	13
Total Operation and Maintenenance Expenses	**134,488**	**125,638**	
Other Operating Expenses			
Depreciation Expense (403)	71,767	73,619	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	15,783	15,272	16
Total Other Operating Expenses	**87,550**	**88,891**	
Total Operating Expenses	**222,038**	**214,529**	
NET OPERATING INCOME	**141,996**	**156,570**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	**0**	**0**	**0**	
Metered Sales to General Customers (461)				
Residential	569	25,455	156,587	4
Commercial	79	8,434	39,472	5
Industrial	8	2,262	8,864	6
Total Metered Sales to General Customers (461)	**656**	**36,151**	**204,923**	
Private Fire Protection Service (462)	1		4,152	7
Public Fire Protection Service (463)	2		139,507	8
Other Sales to Public Authorities (464)	11	2,067	10,317	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	**670**	**38,218**	**358,899**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	139,507	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**139,507**	
Forfeited Discounts (470):		
Customer late payment charges	479	5
Other (specify):		
FIRE PROTECTION PENALTY	81	6
Total Forfeited Discounts (470)	**560**	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	895	7
Total Miscellaneous Service Revenues (471)	**895**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,368	10
Other (specify):		
OTHER WATER REVENUES	312	11
Total Other Water Revenues (474)	**3,680**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	733	386	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	172	585	3
Maintenance of Water Source Plant (605)	2,000	2,267	4
Total Source of Supply Expenses	**2,905**	**3,238**	
PUMPING EXPENSES			
Operation Labor (620)	746	1,219	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	7,212	7,517	7
Operation Supplies and Expenses (623)	0	594	8
Maintenance of Pumping Plant (625)	56	18	9
Total Pumping Expenses	**8,014**	**9,348**	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,526	185	10
Chemicals (631)	4,691	3,563	11
Operation Supplies and Expenses (632)	31	224	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	**6,248**	**3,972**	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	28,232	22,478	14
Operation Supplies and Expenses (641)	3,565	2,329	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,788	1,612	16
Maintenance of Mains (651)	4,950	7,305	17
Maintenance of Services (652)	752	2,022	18
Maintenance of Meters (653)	2,386	2,018	19
Maintenance of Hydrants (654)	1,057	2,630	20
Maintenance of Other Plant (655)	251	113	21
Total Transmission and Distribution Expenses	**42,981**	**40,507**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,371	2,926	**22**
Accounting and Collecting Labor (902)	10,497	8,246	**23**
Supplies and Expenses (903)	411	1,241	**24**
Uncollectible Accounts (904)	952	0	**25**
Total Customer Accounts Expenses	**13,231**	**12,413**	
SALES EXPENSES			
Sales Expenses (910)		0	**26**
Total Sales Expenses	**0**	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,942	7,854	**27**
Office Supplies and Expenses (921)	10,567	8,679	**28**
Administrative Expenses Transferred--Credit (922)		0	**29**
Outside Services Employed (923)	6,859	4,523	**30**
Property Insurance (924)	6,183	5,021	**31**
Injuries and Damages (925)		0	**32**
Employee Pensions and Benefits (926)	23,042	26,381	**33**
Regulatory Commission Expenses (928)		0	**34**
Miscellaneous General Expenses (930)	2,491	2,081	**35**
Transportation Expenses (933)	4,025	1,621	**36**
Maintenance of General Plant (935)		0	**37**
Total Administrative and General Expenses	**61,109**	**56,160**	
Total Operation and Maintenance Expenses	**134,488**	**125,638**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		11,532	11,719	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,188	1,112	2
Net property tax equivalent		**10,344**	**10,607**	
Social Security		5,185	4,341	3
PSC Remainder Assessment		254	324	4
Other (specify): NONE			0	5
Total tax expense		**15,783**	**15,272**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212160				3
County tax rate	mills		6.534310				4
Local tax rate	mills		8.852310				5
School tax rate	mills		13.759530				6
Voc. school tax rate	mills		2.306220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**31.664530**				10
Less: state credit	mills		1.458840				11
Net tax rate	mills		**30.205690**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.852310**				14
Combined School Tax Rate	mills		**16.065750**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.918060**				17
Total Tax Rate	mills		**31.664530**				18
Ratio of Local and School Tax to Total	dec.		**0.786939**				19
Total tax net of state credit	mills		**30.205690**				20
Net Local and School Tax Rate	mills		**23.770042**				21
Utility Plant, Jan. 1	$	**4,301,991**	4,301,991				22
Materials & Supplies	$	**20,289**	20,289				23
Subtotal	$	**4,322,280**	**4,322,280**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**4,322,280**	**4,322,280**				26
Assessment Ratio	dec.		0.959571				27
Assessed Value	$	**4,147,535**	**4,147,535**				28
Net Local & School Rate	mills		**23.770042**				29
Tax Equiv. Computed for Current Year	$	**98,587**	**98,587**				30
Tax Equivalent per 1994 PSC Report	$	29,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	$	11,532					32 33
Tax equiv. for current year (see note 6)	$	**11,532**					34

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**1,500**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	426		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	132,809		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**133,235**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	125		12
Structures and Improvements (321)	146,047	45,667	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	233,301	154,293	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**379,473**	**199,960**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,779		23
Total Water Treatment Plant	**6,779**	**0**	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**1,500**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**1,500**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**426**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**132,809**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**133,235**	
PUMPING PLANT				
Land and Land Rights (320)			**125**	**12**
Structures and Improvements (321)			**191,714**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**387,594**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**0**	**0**	**579,433**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**6,779**	**23**
Total Water Treatment Plant	**0**	**0**	**6,779**	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	8,872		25
Distribution Reservoirs and Standpipes (342)	49,229		26
Transmission and Distribution Mains (343)	1,927,259	21,649	27
Fire Mains (344)	0		28
Services (345)	414,685	500	29
Meters (346)	104,162	21,596	30
Hydrants (348)	248,929	5,300	31
Other Transmission and Distribution Plant (349)	658		32
Total Transmission and Distribution Plant	**2,753,794**	**49,045**	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,567		35
Computer Equipment (391.1)	33,857		36
Transportation Equipment (392)	49,694	7,145	37
Stores Equipment (393)	500		38
Tools, Shop and Garage Equipment (394)	15,911		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	10,234		41
Communication Equipment (397)	6,683		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	**125,446**	**7,145**	
Total utility plant in service directly assignable	**3,400,227**	**256,150**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**3,400,227**	**256,150**	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**0**	**24**
Structures and Improvements (341)			**8,872**	**25**
Distribution Reservoirs and Standpipes (342)			**49,229**	**26**
Transmission and Distribution Mains (343)			**1,948,908**	**27**
Fire Mains (344)			**0**	**28**
Services (345)	100		**415,085**	**29**
Meters (346)	1,450		**124,308**	**30**
Hydrants (348)	1,500		**252,729**	**31**
Other Transmission and Distribution Plant (349)			**658**	**32**
Total Transmission and Distribution Plant	**3,050**	**0**	**2,799,789**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**8,567**	**35**
Computer Equipment (391.1)			**33,857**	**36**
Transportation Equipment (392)			**56,839**	**37**
Stores Equipment (393)			**500**	**38**
Tools, Shop and Garage Equipment (394)			**15,911**	**39**
Laboratory Equipment (395)			**0**	**40**
Power Operated Equipment (396)			**10,234**	**41**
Communication Equipment (397)			**6,683**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**132,591**	
Total utility plant in service directly assignable	**3,050**	**0**	**3,653,327**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**3,050**	**0**	**3,653,327**	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**0**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	**0**	**0**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	**0**	**0**	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Collecting and Impounding Reservoirs (312)			**0**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**0**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**0**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**0**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**0**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**0**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**0**	**20**
Total Pumping Plant	**0**	**0**	**0**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**0**	**22**
Water Treatment Equipment (332)			**0**	**23**
Total Water Treatment Plant	**0**	**0**	**0**	

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	129,787		26
Transmission and Distribution Mains (343)	712,481		27
Fire Mains (344)	0		28
Services (345)	58,492	1,000	29
Meters (346)	0		30
Hydrants (348)	1,004		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	**901,764**	**1,000**	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	**0**	**0**	
Total utility plant in service directly assignable	**901,764**	**1,000**	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	**901,764**	**1,000**	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**0**	**24**
Structures and Improvements (341)			**0**	**25**
Distribution Reservoirs and Standpipes (342)			**129,787**	**26**
Transmission and Distribution Mains (343)			**712,481**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**59,492**	**29**
Meters (346)			**0**	**30**
Hydrants (348)			**1,004**	**31**
Other Transmission and Distribution Plant (349)			**0**	**32**
Total Transmission and Distribution Plant	**0**	**0**	**902,764**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**33**
Structures and Improvements (390)			**0**	**34**
Office Furniture and Equipment (391)			**0**	**35**
Computer Equipment (391.1)			**0**	**36**
Transportation Equipment (392)			**0**	**37**
Stores Equipment (393)			**0**	**38**
Tools, Shop and Garage Equipment (394)			**0**	**39**
Laboratory Equipment (395)			**0**	**40**
Power Operated Equipment (396)			**0**	**41**
Communication Equipment (397)			**0**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**0**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**0**	
Total utility plant in service directly assignable	**0**	**0**	**902,764**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**0**	**0**	**902,764**	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,805	**3,805**	1
February			3,390	**3,390**	2
March			3,377	**3,377**	3
April			3,570	**3,570**	4
May			3,664	**3,664**	5
June			3,615	**3,615**	6
July			3,778	**3,778**	7
August			3,573	**3,573**	8
September			3,461	**3,461**	9
October			3,280	**3,280**	10
November			3,646	**3,646**	11
December			3,450	**3,450**	12
Total annual pumpage	**0**	**0**	**42,609**	**42,609**	

Less: Water sold	38,218	13
Volume pumped but not sold	**4,391**	14
Volume sold as a percent of volume pumped	**90%**	15
Volume used for water production, water quality and system maintenance	792	16
Volume related to equipment/system malfunction	175	17
Non-utility volume NOT included in water sales	91	18
Total volume not sold but accounted for	**1,058**	19
Volume pumped but unaccounted for	**3,333**	20
Percent of water lost	**8%**	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	254	23
Date of maximum: 11/4/2004		24
Cause of maximum: Water Main Break		25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	43	26
Date of minimum: 10/28/2004		27
Total KWH used for pumping for the year	110,345	28
If water is purchased: Vendor Name:		29
Point of Delivery:		30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CITY	1	450	10	720,000	Yes	**1**
CITY 3	3	450	18	1,080,000	Yes	**2**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	BOOSTER STATION	1
Location	CITY	CITY	CITY	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	GOULD	US EMCO	5
Year Installed	1988	1996	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	550	750	750	8
Pump Motor or				9
Standby Engine Mfr	US MOTOR	US MOTOR	ONAN	10
Year Installed	1988	1996	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	75	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION2			14
Location	CITY-GROVE AVENUE			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	USEMCO			18
Year Installed	2004			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	405			21
Pump Motor or				22
Standby Engine Mfr	ONAN			23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	74			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	3		1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	R	S		5
Year constructed	1950	1993		6
Primary material (earthen, steel,				7
concrete, other)	CONCRETE	STEEL		8
Elevation difference in feet				9
(See Headnote 3.)	183	1		10
Total capacity in gallons (actual)	88,000	235,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID	LIQUID		14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	WELLHOUSE	WELLHOUSE		17
Filters, type (gravity, pressure,				18
other, none)	NONE	NONE		19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	1.0000	1.0000		22
Is a corrosion control chemical				23
used (yes, no)?	Y	Y		24
Is water fluoridated (yes, no)?	Y	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,288	0	0	0	**1,288**	**1**
M	D	4.000	1,248	0	0	0	**1,248**	**2**
M	D	6.000	10,750	0	0	0	**10,750**	**3**
P	D	6.000	1,372	0	0	0	**1,372**	**4**
M	D	8.000	22,695	0	0	0	**22,695**	**5**
P	D	8.000	10,294	0	0	0	**10,294**	**6**
M	D	10.000	10,562	0	0	0	**10,562**	**7**
P	D	10.000	18,643	0	0	0	**18,643**	**8**
M	D	12.000	380	0	0	0	**380**	**9**
P	D	12.000	820	0	0	0	**820**	**10**
Total Within Municipality			**78,052**	**0**	**0**	**0**	**78,052**	
Total Utility			**78,052**	**0**	**0**	**0**	**78,052**	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	328	0	1	0	327		1
M	1.000	340	3	0	0	343		2
M	1.250	2	0	0	0	2		3
M	1.500	5	0	0	0	5		4
M	2.000	26	0	0	0	26		5
P	2.000	2	0	0	0	2		6
M	4.000	4	0	0	0	4		7
M	6.000	1	0	0	0	1		8
M	8.000	3	0	0	0	3		9
Total Utility		**711**	**3**	**1**	**0**	**713**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	633	100	58	(33)	**642**	99	**1**
0.750	5	0	0	0	**5**	0	**2**
1.000	23	0	0	0	**23**	0	**3**
1.500	8	2	0	0	**10**	2	**4**
2.000	16	2	0	0	**18**	2	**5**
3.000	1	1	0	0	**2**	1	**6**
Total:	**686**	**105**	**58**	**(33)**	**700**	**104**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	565	49	3	3	0	22	**642**	**1**
0.750	0	4	0	0	0	1	**5**	**2**
1.000	0	15	3	2	0	3	**23**	**3**
1.500	0	7	0	1	0	2	**10**	**4**
2.000	0	3	2	5	5	3	**18**	**5**
3.000	0	1	0	0	0	1	**2**	**6**
Total:	**565**	**79**	**8**	**11**	**5**	**32**	**700**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	**1**
Within Municipality	156	3	2		157	**2**
Total Fire Hydrants	**156**	**3**	**2**	**0**	**157**	
Flushing Hydrants						
	1				1	**3**
Total Flushing Hydrants	**1**	**0**	**0**	**0**	**1**	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	157
Number of distribution system valves end of year:	177
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE CITY OF ELROY (WATER) UTILITY USES AN ALTERNATE METHOD TO CALCULATE THE PROPERTY TAX EQUIVALENT. THIS METHOD CALCULATES THE EQUIVALENT AS 3.19% OF THE UTILITY'S OPERATING REVENUES. THIS METHOD WAS INCORPORATED BY THE PSC IN DOCKET 1850-WR-102 DATED FEBRUARY 25, 1997.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed $50,000, please explain. If applicable, provide construction authorization.

The utility installed a new booster station during 2004. The booster station is located on Grove Avenue, and was financed by a contribution from the City's Tax Incremental Financing District Number 4.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

No statistical additions during the year. Costs shown here are costs incurred for the final grading and street work for the project completed in 2003.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

NEW SERVICES WERE FINANCED BY CONTRIBUTIONS FROM CUSTOMERS.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

NONE

Meters (Page W-19)

Explain all reported adjustments.

METERS ADJUSTMENTS NECESSARY TO CORRECT PLANT RECORDS TO ACTUAL.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

THE UTILITY REDUCED THE NUMBER OF EMPLOYEES DURING THE YEAR, AND AT LEAST 1/2 OF THE VALVES WERE NOT OPERATED DURING 2004. THE UTILITY IS IN THE PROCESS OF FILLING THIS POSITION, AND PLANS ON OPERATING MORE THAN 1/2 IN 2005.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,125,595	1,103,633	**1**
Total Sales of Electricity	**1,125,595**	**1,103,633**	
Other Operating Revenues			
Forfeited Discounts (450)	4,240	2,118	**2**
Miscellaneous Service Revenues (451)	268	1,125	**3**
Sales of Water and Water Power (453)	0	0	**4**
Rent from Electric Property (454)	1,921	1,725	**5**
Interdepartmental Rents (455)	0	0	**6**
Other Electric Revenues (456)	1,518	464	**7**
Amortization of Construction Grants (457)	0	0	**8**
Total Other Operating Revenues	**7,947**	**5,432**	
Total Operating Revenues	**1,133,542**	**1,109,065**	
Operation and Maintenenance Expenses			
Power Production Expenses (500-546)	643,829	620,046	**9**
Transmission Expenses (550-553)	0	0	**10**
Distribution Expenses (560-576)	49,431	47,473	**11**
Customer Accounts Expenses (901-904)	16,932	14,145	**12**
Sales Expenses (910)	0	0	**13**
Administrative and General Expenses (920-935)	104,390	92,570	**14**
Total Operation and Maintenenance Expenses	**814,582**	**774,234**	
Other Expenses			
Depreciation Expense (403)	122,824	142,196	**15**
Amortization Expense (404-407)		0	**16**
Taxes (408)	101,297	91,469	**17**
Total Other Expenses	**224,121**	**233,665**	
Total Operating Expenses	**1,038,703**	**1,007,899**	
NET OPERATING INCOME	**94,839**	**101,166**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,240	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**4,240**	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	268	3
Total Miscellaneous Service Revenues (451)	**268**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
POLE RENTALS	1,921	5
Total Rent from Electric Property (454)	**1,921**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
MISCELLANEOUS	1,518	7
Total Other Electric Revenues (456)	**1,518**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)		0	1
Fuel (501)		0	2
Operation Supplies and Expenses (502)		0	3
Steam from Other Sources (503)		0	4
Steam Transferred -- Credit (504)		0	5
Maintenance of Steam Production Plant (506)		0	6
Total Steam Power Generation Expenses	**0**	**0**	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)		0	7
Water for Power (531)		0	8
Operation Supplies and Expenses (532)		0	9
Maintenance of Hydraulic Production Plant (535)		0	10
Total Hydraulic Power Generation Expenses	**0**	**0**	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	13,998	15,227	11
Fuel (539)	10,020	9,597	12
Operation Supplies and Expenses (540)	16,105	985	13
Maintenance of Other Power Production Plant (543)		0	14
Total Other Power Generation Expenses	**40,123**	**25,809**	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	603,706	594,237	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	**603,706**	**594,237**	
Total Power Production Expenses	**643,829**	**620,046**	
TRANSMISSION EXPENSES			
Operation Supervison and Labor (550)		0	17
Operation Supplies and Expenses (551)		0	18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	**0**	**0**	
DISTRIBUTION EXPENSES			
Operation Supervison Expenses (560)		0	20
Line and Station Labor (561)	4,799	7,921	21
Line and Station Supplies and Expenses (562)	1,668	4,606	22
Street Lighting and Signal System Expenses (565)	872	722	23
Meter Expenses (566)	757	307	24
Customer Installations Expenses (567)	0	105	25
Miscellaneous Distribution Expenses (569)	11,065	12,548	26
Maintenance of Structures and Equipment (571)	6,407	2,419	27
Maintenance of Lines (572)	19,528	15,093	28
Maintenance of Line Transformers (573)	566	12	29
Maintenance of Street Lighting and Signal Systems (574)	470	1,398	30
Maintenance of Meters (575)	3,299	1,450	31
Maintenance of Miscellaneous Distribution Plant (576)	0	892	32
Total Distribution Expenses	**49,431**	**47,473**	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,171	3,861	33
Accounting and Collecting Labor (902)	11,386	9,054	34
Supplies and Expenses (903)	375	1,230	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	**16,932**	**14,145**	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	**0**	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,661	7,990	**38**
Office Supplies and Expenses (921)	8,925	9,502	**39**
Administrative Expenses Transferred -- Credit (922)		0	**40**
Outside Services Employed (923)	3,710	5,348	**41**
Property Insurance (924)	12,894	10,462	**42**
Injuries and Damages (925)		0	**43**
Employee Pensions and Benefits (926)	48,936	40,850	**44**
Regulatory Commission Expenses (928)	(16)	62	**45**
Miscellaneous General Expenses (930)	10,848	12,129	**46**
Transportation Expenses (933)	10,432	6,227	**47**
Maintenance of General Plant (935)		0	**48**
Total Administrative and General Expenses	**104,390**	**92,570**	
Total Operation and Maintenance Expenses	**814,582**	**774,234**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		91,301	81,519	1
Social Security		7,674	7,374	2
Wisconsin Gross Receipts Tax		1,024	1,013	3
PSC Remainder Assessment		1,298	1,563	4
Other (specify): NONE		0	0	5
Total tax expense		**101,297**	**91,469**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212160				3
County tax rate	mills		6.534310				4
Local tax rate	mills		8.852310				5
School tax rate	mills		13.759530				6
Voc. school tax rate	mills		2.306220				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**31.664530**				10
Less: state credit	mills		1.458840				11
Net tax rate	mills		**30.205690**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**8.852310**				14
Combined School Tax Rate	mills		**16.065750**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**24.918060**				17
Total Tax Rate	mills		**31.664530**				18
Ratio of Local and School Tax to Total	dec.		**0.786939**				19
Total tax net of state credit	mills		**30.205690**				20
Net Local and School Tax Rate	mills		**23.770042**				21
Utility Plant, Jan. 1	$	**3,948,904**	3,948,904				22
Materials & Supplies	$	**125,360**	125,360				23
Subtotal	$	**4,074,264**	**4,074,264**				24
Less: Plant Outside Limits	$	**71,430**	71,430				25
Taxable Assets	$	**4,002,834**	**4,002,834**				26
Assessment Ratio	dec.		0.959571				27
Assessed Value	$	**3,841,003**	**3,841,003**				28
Net Local & School Rate	mills		**23.770042**				29
Tax Equiv. Computed for Current Year	$	**91,301**	**91,301**				30
Tax Equivalent per 1994 PSC Report	$	39,560					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**91,301**					34

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**500**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	835		18
Structures and Improvements (341)	216,802		19
Fuel Holders, Producers and Accessories (342)	8,750		20
Prime Movers (343)	221,847		21
Generators (344)	121,382		22
Accessory Electric Equipment (345)	18,222		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**587,838**	**0**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**500**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**500**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**835**	**18**
Structures and Improvements (341)			**216,802**	**19**
Fuel Holders, Producers and Accessories (342)	8,750		**0**	**20**
Prime Movers (343)			**221,847**	**21**
Generators (344)			**121,382**	**22**
Accessory Electric Equipment (345)			**18,222**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**8,750**	**0**	**579,088**	

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	136,226		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**136,226**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	782,158		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	350,744	3,071	38
Overhead Conductors and Devices (365)	683,725	101	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	437,452	7,962	41
Line Transformers (368)	227,241	10,532	42
Services (369)	80,851	12,223	43
Meters (370)	72,733	3,950	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	65,835	425	47
Total Distribution Plant	**2,700,739**	**38,264**	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	12,605		50
Computer Equipment (391.1)	10,449		51
Transportation Equipment (392)	6,641		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	38,374		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**136,226**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**136,226**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**0**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**782,158**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	1,291		**352,524**	**38**
Overhead Conductors and Devices (365)	240		**683,586**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)			**445,414**	**41**
Line Transformers (368)	900		**236,873**	**42**
Services (369)			**93,074**	**43**
Meters (370)	400	1	**76,284**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**66,260**	**47**
Total Distribution Plant	**2,831**	**1**	**2,736,173**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**0**	**49**
Office Furniture and Equipment (391)			**12,605**	**50**
Computer Equipment (391.1)			**10,449**	**51**
Transportation Equipment (392)			**6,641**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**38,374**	**54**

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		**55**
Power Operated Equipment (396)	164,854		**56**
Communication Equipment (397)	0		**57**
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**232,923**	**0**	
Total utility plant in service directly assignable	**3,658,226**	**38,264**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**3,658,226**	**38,264**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)			**0**	**55**
Power Operated Equipment (396)			**164,854**	**56**
Communication Equipment (397)			**0**	**57**
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**232,923**	
Total utility plant in service directly assignable	**11,581**	**1**	**3,684,910**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**11,581**	**1**	**3,684,910**	

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,621		38
Overhead Conductors and Devices (365)	12,054		39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	9,774		41
Line Transformers (368)	17,241	3,423	42
Services (369)	114,661		43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	0		47
Total Distribution Plant	**155,351**	**3,423**	
GENERAL PLANT			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**0**	**34**
Structures and Improvements (361)			**0**	**35**
Station Equipment (362)			**0**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)			**1,621**	**38**
Overhead Conductors and Devices (365)			**12,054**	**39**
Underground Conduit (366)			**0**	**40**
Underground Conductors and Devices (367)			**9,774**	**41**
Line Transformers (368)			**20,664**	**42**
Services (369)		1	**114,662**	**43**
Meters (370)			**0**	**44**
Installations on Customers' Premises (371)			**0**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)			**0**	**47**
Total Distribution Plant	**0**	**1**	**158,775**	
GENERAL PLANT				
Land and Land Rights (389)			**0**	**48**
Structures and Improvements (390)			**0**	**49**
Office Furniture and Equipment (391)			**0**	**50**
Computer Equipment (391.1)			**0**	**51**
Transportation Equipment (392)			**0**	**52**
Stores Equipment (393)			**0**	**53**
Tools, Shop and Garage Equipment (394)			**0**	**54**

ELECTRIC UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		**55**
Power Operated Equipment (396)	0		**56**
Communication Equipment (397)	0		**57**
Miscellaneous Equipment (398)	0		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**0**	**0**	
Total utility plant in service directly assignable	**155,351**	**3,423**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**155,351**	**3,423**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Laboratory Equipment (395)			**0**	**55**
Power Operated Equipment (396)			**0**	**56**
Communication Equipment (397)			**0**	**57**
Miscellaneous Equipment (398)			**0**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**0**	
Total utility plant in service directly assignable	**0**	**1**	**158,775**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**0**	**1**	**158,775**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned: First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)	
Primary Distribution System Voltage(s) -- Urban						
Pole Lines						
2.4/4.16 kV (4kV)	6				**6**	**1**
7.2/12.5 kV (12kV)	1				**1**	**2**
14.4/24.9 kV (25kV)	0				**0**	**3**
Other:						
NONE					**0**	**4**
Underground Lines						
2.4/4.16 kV (4kV)	4				**4**	**5**
7.2/12.5 kV (12kV)					**0**	**6**
14.4/24.9 kV (25kV)					**0**	**7**
Other:						
NONE					**0**	**8**
Primary Distribution System Voltage(s) -- Rural						
Pole Lines						
2.4/4.16 kV (4kV)	8				**8**	**9**
7.2/12.5 kV (12kV)					**0**	**10**
14.4/24.9 kV (25kV)					**0**	**11**
Other:						
NONE					**0**	**12**
Underground Lines						
2.4/4.16 kV (4kV)					**0**	**13**
7.2/12.5 kV (12kV)					**0**	**14**
14.4/24.9 kV (25kV)					**0**	**15**
Other:						
NONE					**0**	**16**
Transmission System						
Pole Lines						
34.5 kV					**0**	**17**
69 kV					**0**	**18**
115 kV					**0**	**19**
138 kV					**0**	**20**
Other:						
NONE					**0**	**21**
Underground Lines						
34.5 kV					**0**	**22**
69 kV					**0**	**23**
115 kV					**0**	**24**
138 kV					**0**	**25**
Other:						
NONE					**0**	**26**

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm	11	11
Nonfarm	32	12
Total	**43**	13
Total customers on rural lines at end of year	**43**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	4,254	Thursday	01/29/2004	11:00	2,166	1
February	02	4,166	Monday	02/16/2004	12:00	1,928	2
March	03	4,032	Monday	03/08/2004	11:00	2,047	3
April	04	3,813	Wednesday	04/28/2004	11:00	1,832	4
May	05	3,937	Thursday	05/13/2004	11:00	1,761	5
June	06	4,349	Wednesday	06/09/2004	15:00	1,804	6
July	07	4,359	Tuesday	07/13/2004	14:00	1,847	7
August	08	4,663	Tuesday	08/03/2004	14:00	1,968	8
September	09	4,581	Thursday	09/02/2004	14:00	1,867	9
October	10	3,993	Wednesday	10/20/2004	11:00	1,819	10
November	11	4,067	Tuesday	11/30/2004	08:00	1,867	11
December	12	4,359	Tuesday	12/14/2004	08:00	2,140	12
Total		**50,573**				**23,046**	

System Name DAIRYLAND POWER

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	DAIRYLAND POWER

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		89	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**89**	7
Purchases		23,096	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**23,185**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		21,902	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**0**	23
Total Sold and Used		**21,902**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,283	27
Total Energy Losses		**1,283**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**5.5338%**	29
Total Disposition of Energy		**23,185**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	687	5,303	**1**
RURAL	RG-1	43	560	**2**
WATER HEATER	RG-1	37	85	**3**
Total Sales for Residential Sales		**767**	**5,948**	
Commercial & Industrial				
LARGE POWER	CP-2	3	1,964	**4**
INDUSTRIAL	CP-4	3	9,144	**5**
COMMERCIAL	GS-1	137	3,348	**6**
INDEPARTMENTAL	GS-1	1	110	**7**
SMALL POWER	GS-1	7	1,178	**8**
Total Sales for Commercial & Industrial		**151**	**15,744**	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	210	**9**
Total Sales for Public Street & Highway Lighting		**1**	**210**	
Sales for Resale				
NONE				**10**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**919**	**21,902**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		338,729	(6,415)	**332,314**	**1**
		33,938	(692)	**33,246**	**2**
		4,315	(112)	**4,203**	**3**
0	**0**	**376,982**	**(7,219)**	**369,763**	
6,660		99,179	(2,610)	**96,569**	**4**
26,136		372,115	(12,052)	**360,063**	**5**
		206,339	(4,130)	**202,209**	**6**
		6,884	(106)	**6,778**	**7**
		69,825	(1,602)	**68,223**	**8**
32,796	**0**	**754,342**	**(20,500)**	**733,842**	
		22,183	(193)	**21,990**	**9**
0	**0**	**22,183**	**(193)**	**21,990**	
				0	**10**
0	**0**	**0**	**0**	**0**	
32,796	**0**	**1,153,507**	**(27,912)**	**1,125,595**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		CUMBERLAND MUNI		DAIRYLAND POWER		1
Point of Delivery		ELROY SUBSTATION		ELROY SUBSTATION		2
Type of Power Purchased (firm, dump, etc.)		SURPLUS		SURPLUS		3
Voltage at Which Delivered		2400		2400		4
Point of Metering		ELROY SUBSTATION		ELROY SUBSTATION		5
Total of 12 Monthly Maximum Demands -- kW		27,411		50,573		6
Average load factor		**0.1349%**		**62.4216%**		7
Total Cost of Purchased Power						8
Average cost per kWh		**0.0000**		**0.0000**		9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	3		2,166		12
	February			1,928		13
	March	6		2,047		14
	April			1,832		15
	May			1,761		16
	June	4		1,804		17
	July	9		1,847		18
	August			1,968		19
	September	5		1,867		20
	October			1,818		21
	November			1,867		22
	December			2,140		23
	Total kWh (000)	**27**	**0**	**23,045**	**0**	24
						25
						26
						27

		(d)		(e)		
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		**89**	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		**4,663**	7
Date and Hour of Such Maximum Demand		8/3/2004 14	8
Load Factor		**0.0022**	9
Maximum Net Generation in Any One Day		**15,012**	10
Date of Such Maximum		7/1/2004	11
Number of Hours Generators Operated		9	12
Maximum Continuous or Dependable Capacity--kW		**2,273**	13
Is Plant Owned or Leased?			14
Total Production Expenses		**40,124**	15
Cost per kWh of Net Generation ($)		**451**	16
Monthly Net Generation --- kWh (000):	January	**7**	17
	February	**9**	18
	March	**11**	19
	April	**0**	20
	May	**0**	21
	June	**20**	22
	July	**42**	23
	August	**0**	24
	September	**0**	25
	October	**0**	26
	November	**0**	27
	December	**0**	28
Total kWh (000)		**89**	29
Gas Consumed--Therms		**0**	30
Average Cost per Therm Burned ($)		0.0000	31
Fuel Oil Consumed Barrels (42 gal.)		**153**	32
Average Cost per Barrel of Oil Burned ($)		65.4900	33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		**100**	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		**0**	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		**0**	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)		0.1126	54

PRODUCTION STATISTICS

Particulars (a)		Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant		ELROY				1
Unit Identification		4113-3-2-5				2
Type of Generation		RECIP				3
kWh Net Generation (000)		89				4
Is Generation Metered or Estimated?		M				5
Is Exciter & Station Use Metered or Estimated?		M				6
60-Minute Maximum Demand--kW (est. if not meas.)		4,663				7
Date and Hour of Such Maximum Demand		8/3/2004 14				8
Load Factor		**0.0022**				9
Maximum Net Generation in Any One Day		15,012				10
Date of Such Maximum		07/01/2004				11
Number of Hours Generators Operated		9				12
Maximum Continuous or Dependable Capacity--kW		2,273				13
Is Plant Owned or Leased?		O				14
Total Production Expenses		40,124				15
Cost per kWh of Net Generation ($)		**450.8315**				16
Monthly Net Generation --- kWh (000):	January	7				17
	February	9				18
	March	11				19
	April					20
	May					21
	June	20				22
	July	42				23
	August					24
	September					25
	October					26
	November					27
	December					28
Total kWh (000)		**89**				29
Gas Consumed--Therms						30
Average Cost per Therm Burned ($)						31
Fuel Oil Consumed Barrels (42 gal.)		153				32
Average Cost per Barrel of Oil Burned ($)		65.4900				33
Specific Gravity						34
Average BTU per Gallon						35
Lubricating Oil Consumed--Gallons		100				36
Average Cost per Gallon ($)						37
kWh Net Generation per Gallon of Fuel Oil		582				38
kWh Net Generation per Gallon of Lubr. Oil		890				39
Does plant produce steam for heating or other						40
purposes in addition to elec. generation?		N				41
Coal consumed--tons (2,000 lbs.)						42
Average Cost per Ton ($)						43
Kind of Coal Used						44
Average BTU per Pound						45
Water Evaporated--Thousands of Pounds						46
Is Water Evaporated, Metered or Estimated?						47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel						48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.						49
Based on Total Coal Used at Plant						50
Based on Coal Used Solely in Electric Generation						51
Average BTU per kWh Net Generation						52
Total Cost of Fuel (Oil and/or Coal)						53
per kWh Net Generation ($)		0.1126				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
ELROY	5	1973	RECIP	FAIRBANKS MORSE		2,880	1
					Total	2,880	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	**0**	**0**	**0**	**0**	**0**	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
1973	2,400	89	2,295	2,500	2,330	2,321	1
	Total	**89**	**2,295**	**2,500**	**2,330**	**2,321**	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation (b)	(c)	(d)	(e)	(f)	
Name of Substation	MUNICIPAL					1
Voltage--High Side	69,000					2
Voltage--Low Side	4,160					3
Num. Main Transformers in Operation	2					4
Total Capacity of Transformers in kVA	5,000					5
Number of Spare Transformers on Hand	0					6
15-Minute Maximum Demand in kW	4,663					7
Dt and Hr of Such Maximum Demand	08/03/2004					8
						9
Kwh Output	23,073					10
						11

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation (h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Total Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25
						26

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation (n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	964	338	22,839	1
Acquired during year	7	8	1,163	2
Total	**971**	**346**	**24,002**	3
Retired during year	16	2	40	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**955**	**344**	**23,962**	6
Number end of year accounted for as follows:				7
In customers' use	919	270	12,064	8
In utility's use	2	3	8,000	9
				10
Locked meters on customers' premises				11
In stock	34	71	3,898	12
Total end of year	**955**	**344**	**23,962**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Sodium Vapor	100	131	83,788	**1**
Sodium Vapor	150	4	206	**2**
Sodium Vapor	250	59	51,192	**3**
Sodium Vapor	400	1	17,064	**4**
Total		**195**	**152,250**	
Ornamental				
Sodium Vapor	150	8	411	**5**
Sodium Vapor	250	41	57,441	**6**
Total		**49**	**57,852**	
Other				
NONE				**7**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less $5,000, please explain.

`Operation Supplies & Expenses (540) - Increase in Operation Supplies due to the purchase of anti-freeze for the new generation unit.`

Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

If Adjustments for any account are nonzero, please explain.

`ROUNDING`

Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

If Adjustments for any account are nonzero, please explain.

`ROUNDING`